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From:

Sent: Tuesday, June 23, 2009 3:21:02 PM

To:

Cc:

Subject: FW: Requesting your comments

This is fine as far as it goes. You might mention that a valid designation, if not made on the partnership return, must be made in accordance with Treas. Reg. 301.6231(a)(7)-1(e) and -2

Attachment: [Redacted]